## APR 24 2006

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		Application Number	09/367,153			
TRANSMITTAL			Fillng Date	Aug 9, 1999		
FORM		First Named Inventor	SIBBALD, Alastair			
		Art Unit	2644			
(to be used for all correspondence after initial filing)		Examiner Name	Faulk, Devona			
Total Number of Pages in This Submission 4		Attorney Docket Number	62-194 (PQ12763)			
ENCLOSURES (Check all that apply)						
Fee Transmittal Form			Drawing(s)		After Allowance communication to (TC)	
Fee Attached			Licensing-related Papers		Appeal Communication to Board of Appeals and Interferences	
X Amendment / Reply (4 pp.)			Petition		Appeal Communication to TC (Appeal Notice, Brief, Reply Brief)	
After Final			Petition to Convert to a Provisional Application		Proprietary Information	
Affidavits/declaration(s)			Power of Attorney, Revocation Change of Correspondence Address		Status Letter	
Extension of Time Request			Terminal Disclaimer		Other Enclosure(s) (please identify below):	
Express Abandonment Request			Request for Refund			
Information Disclosure Statement			CD, Number of CD(s)			
Certified Copy of Priority Document(s)  Reply to Missing Parts/			Landscape Table on CD	)		
		Remarks				
Incomplete Application						
Reply 37 CF	to Missing Parts under FR 1.52 or 1.53					
SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT						
Firm Name Creative Labs Inc., Legal Department						
Signature Sturd / / weeder						
Printed name Russell N. Swerdon						
Date April 24, 2006					Reg. No. 36943	
CERTIFICATE OF TRANSMISSION/MAILING						
I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mailin an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below.						
Signature						
Typed or printed name Lissa Oros					Date April 24, 2006	

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## APR 24 2006

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

**PATENT** 

In re application of: Sibbald, et al

Attorney Docket No.: 62-194 (PQ12763)

Application No.: 09/367,153

Examiner: Faulk, Devona

Filed: August 9, 1999

Group: 2644

Title: A METHOD OF PROCESSING AN

AUDIO SIGNAL

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 CERTIFICATE OF FACSIMILE TRANSMISSION I hereby certify that this response is being facsimile transmitted to the United States Patent and Trademark Office FAX. No. (571) 273-8300 on April 24, 2006.

Signed:

## Response to Office Action

Dear Sir:

The enclosed remarks are submitted in response to the to the Office Action mailed on Jan. 24, 2006. Applicants respectfully request reconsideration of the captioned application in view of the following remarks. Remarks begin on page 2 of this paper.